CLASS "C"

Do Not Remove f - 1 this Office

### WATER AND/OR WASTEWATER UTILITIES

(Gross Revenue of Less Than \$200,000 Each)

## ANNUAL REPORT

OF

WU711-12-AR Roger W. Joyner Joyland Water System 311 Paul Thompson Road Monticello, FL 32344-3322

Submitted To The

STATE OF FLORIDA



13 APR 25 AM 9: 52 DIVISION OF CCOUNTING & FINANC

**PUBLIC SERVICE COMMISSION** 

FOR THE

YEAR ENDED DECEMBER 31,  $\frac{2012}{}$ 

Form PSC/ECR 006-W (Rev. 12/99)

- jš

- 1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts for Water and Wastewater Utilities as adopted by Rule 25-30.115 (1), Florida Administrative Code.
- Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA), Commission Rules and the definitions on the next page.
- Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
- 4. For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable." Do not omit any pages.
- 5. Where dates are called for, the month and day should be stated as well as the year.
- 6. All schedules requiring dollar entries should be rounded to the nearest dollar.
- 7. Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil.
- 8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule in the report. Additional pages should reference the appropriate schedules, state the name of the utility, and state the year of the report.
- 9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
- 10. The utility shall file the original and two copies of the report with the Commission at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceeding year ending December 31.

Florida Public Service Commission Division of Economic Regulation 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0850

11. Pursuant to Rule 25-30.110 (7) (a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Economic Regulation, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

i

ADVANCES FOR CONSTRUCTION - This account shall include advances by or in behalf of customers for construction which are to be refunded either wholly or in part. (USOA)

ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (AFUDC) - This account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction purposes and a reasonable rate upon other funds when so used. Appropriate regulatory approval shall be obtained for "a reasonable rate". (Rule 25-30.116, Florida Administrative Code)

AMORTIZATION - The gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. (USOA)

CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC) - Any amount or item of money, services, or property received by a utility, from any person or governmental agency, any portion of which is provided at no cost to the utility, which represents an addition or transfer to the capital of the utility, and which is utilized to offset the acquisition, improvement, or construction costs of the utility's property, facilities, or equipment used to provide utility services to the public. (Section 367.021 (3), Florida Statutes)

CONSTRUCTION WORK IN PROGRESS (CWIP) - This account shall include the cost of water or wastewater plant in process of construction, but not yet ready for services. (USOA)

DEPRECIATION - The loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in the current operation and against which the utility is not protected by insurance. (Rule 25-30.140 (i), Florida Administrative Code)

EFFLUENT REUSE - The use of wastewater after the treatment process, generally for reuse as irrigation water or for in plant use. (Section 367.021 (6), Florida Statutes)

EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WATER) - (Rule 25-30.515 (8), Florida Administrative Code)

- (a) 350 gallons per day;
- (b) The number of gallons a utility demonstrates in the average daily flow for a single family unit; or
- (c) The number of gallons which has been approved by the DEP for a single family residential unit.

EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WASTEWATER) - Industry standard of 80% of Water ERC or 280 gallons per day for residential use.

GUARANTEED REVENUE CHARGE - A charge designed to cover the utility's costs including, but not limited to the cost of the operation, maintenance, depreciation, and any taxes, and to provide a reasonable return to the utility for facilities, a portion of which may not be used and useful to the utility or its existing customers. (Rule 25-30.515 (9), Florida Administrative Code)

LONG TERM DEBT - All Notes, Conditional Sales Contracts, or other evidences of indebtedness payable more than one year from date of issue. (USOA)

PROPRIETARY CAPITAL (For proprietorships and partnerships only) - The investment of a sole proprietor, or partners, in an unincorporated utility. (USOA)

RETAINED EARNINGS - This account reflects corporate earnings retained in the business. Credits would include net income or accounting adjustments associated with correction of errors attributable to a prior period. Charges to this account would include net losses, accounting adjustments associated with correction of errors attributable to a prior period or dividends. (USOA)

ii

#### TABLE OF CONTENTS

FINANCIAL SECTION	PAGE
Identification	F-2
Income Statement	F-3
Comparative Balance Sheet	F-4
Gross Utility Plant	F-5
Accumulated Depreciation and Amortization of Utility Plant	F-5
Capital Stock	F-6
Retained Earnings	F-6
Proprietary Capital	F-6
Long Term Debt	F-6
Tax Expense	F-7
Payment for Services Rendered by Other Than Employees	F-7
Contributions in Aid of Construction	F-8 F-9
Cost of Capital Used for AFUDC Calculation	F-9 F-10
Capital Structure Adjustments	F-10
WATER OPERATING SECTION	PAGE
Water Utility Plant Accounts	W-1
Analysis of Accumulated Depreciation by Primary Account - Water	W-2
Water Operation and Maintenance Expense	W-3
Water Customers	W-3
Pumping and Purchased Water Statistics and Mains	W-4
Wells and Well Pumps, Reservoirs, and High Service Pumping	W-5
Sources of Supply and Water Treatment Facilities	W-6
General Water System Information	W-7
WASTEWATER OPERATING SECTION	PAGE
Wastewater Litility Plant Accounts	S-1
Wastewater Utility Plant Accounts Analysis of Accumulated Depreciation by Primary Account - Wastewater	S-2
Wastewater Operation and Maintenance Expense	S-3
Wastewater Customers	S-3
Pumping Equipment, Service Commections, Collecting and Force Mains and Manholes	S-4
Treatment Plant, Master Lift Station Pumps and Pumping Wastewater Statistics	S-5
General Wastewater System Information	S-6
VERIFICATION SECTION	PAGE
Verification	V-1

## FINANCIAL SECTION

REPORT OF
JOYLAND WATER SYSTEM
(EXACT NAME OF UTILITY) 311 Paul Thompson Road 40 Pontiac Drive Monticello, FL 32344 Quincy, FL 32351 GADSDEN Street Address County
Mailing Address     Street Address     County       Telephone Number     (850) 997-4386     Date Utility First Organized     1984
Fax Number (850) 997-4386 E-mail Address Varm4, 1.1@ netzero, net
Sunshine State One-Call of Florida, Inc. Member No. <u>JW1410</u>
Check the business entity of the utility as filed with the Internal Revenue Service:
Individual Sub Chapter S Corporation I 1120 Corporation Partnership
Name, Address and Phone where records are located: Lownette Joyner 311 Paul Thompson Rd, Monticello, FL 32344 (850) 997-4386
Name of subdivisions where services are provided: JOYLAND SUBDIVISION

#### CONTACTS

			Salary Charged
Name	Title	Principal Business Address	Utility
Person to send correspondence: Lounette Joyner	Owner	311 Paul Thompsonk	Zł.
Person who prepared this report: Lounette Joyner	Owner	311 Paul Thompsonk Monticello, FL 32 Same	3 <b>f</b> y
Officers and Managers: Koger Joyner Ray McPherson	Operator Billing	Same	\$ <u>6250</u> \$ <u>1200</u> \$ \$

Report every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility:

Percent		Salary
Ownership in		Charged
Utility	Principal Business Address	Utility
100 %0	same	\$
		\$
		\$
		\$
		\$
		\$
		\$
		·
	Ownership in Utility	Ownership in Utility Principal Business Address

F-2

UTILITY NAME: Joyland Water System

YEAR OF REPORT DECEMBER 31, 2012

#### INCOME STATEMENT

	Ref.				Total
Account Name	Page	Water	Wastewater	Other	Company
Gross Revenue: Residential Commercial Industrial Multiple Family		\$ <u>12,294</u> 	\$	\$	\$ 12,294 
Guaranteed Revenues Other (Specify)		\$ 12,423	\$	\$	s 12,423
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ <u>17,954</u>	\$	\$	\$ 17,954
Depreciation Expense	F-5	965			965
CIAC Amortization Expense	F-8 F-7	<u>(503</u> ) <u>1, 910</u>			<u>(503)</u> <u>1,810</u>
Income Taxes	F-7	2020/			
Total Operating Expense Net Operating Income (Loss)		s <u>20,226</u> s <u>(7,803</u> )	\$	\$	\$ <u>29226</u> \$ <u>(7,803</u> )
Other Income: Nonutility Income		\$	\$	\$	\$
Other Deductions: Miscellaneous Nonutility Expenses Interest Expense		\$	\$	\$	\$
Net Income (Loss)		\$ (7, 803)	\$	\$	s <u>(7,803)</u>

F-3

UTILITY NAME: Joyland Water System

YEAR OF REPORT DECEMBER 31, 2012

#### COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
	i aye		1 Cai
Assets:			
Utility Plant in Service (101-105) Accumulated Depreciation and	F-5,W-1,S-1	\$ 47,642	\$ 48,092
Amortization (108)	F-5,W-2,S-2	33,606	38,323
Net Utility Plant		<u>33,606</u> \$ <u>14,036</u>	\$ <u>9,769</u>
Cash Customer Accounts Receivable (141) Other Assets (Specify):			
Total Assets		\$ 14,036	\$ <u>9,769</u>
Liabilities and Capital:			
Common Stock Issued (201) Preferred Stock Issued (204)	F-6 F-6		
Other Paid in Capital (211) Retained Earnings (215) Propietary Capital (Proprietary and	F-6		
Partnership only) (218)	F-6	14,036	9,769
Total Capital		\$ 14,036	\$ <u>9,769</u>
Long Term Debt (224) Accounts Payable (231)	F-6	\$	\$
Notes Payable (232) Customer Deposits (235)			
Accrued Taxes (236)Other Liabilities (Specify)			
Advances for Construction Contributions in Aid of			
Construction - Net (271-272)	F-8		
Total Liabilities and Capital		\$ <u>14,036</u>	\$ <u>9,769</u>

UTILITY NAME: Joyland Water Gystem

YEAR OF REPORT DECEMBER 31, 20/2

#### **GROSS UTILITY PLANT**

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other than Reporting Systems	Total
Utility Plant in Service (101) Construction Work in Progress	\$ 47,642	\$	\$	\$ <u>47,642</u>
(105) Other (Specify)				
Total Utility Plant	\$ <u>47,642</u>	\$	\$	\$ <u>47,642</u>

#### ACCUMULATED DEPRECIATION (A/D) AND AMORTIZATION OF UTILITY PLANT

Account 108	Water	Wastewater	Other than Reporting Systems	Total
Balance First of Year	\$ 38,323	\$	\$	\$ 38,323
Add Credits During Year: Accruals charged to depreciation account Salvage Other Credits (specify)		\$	\$	\$ 965
Total Credits	\$ 965	\$	\$	\$ 965
Deduct Debits During Year: Book cost of plant retired Cost of removal Other debits (specify)	\$	\$	\$	\$
Total Debits	\$ 5682	\$	\$	\$ 56821
Balance End of Year	\$ <u>33,606</u>	\$	\$	\$ <u>33,606</u>

F-5

UTILITY NAME: Joyland Water System

YEAR OF REPORT DECEMBER 31, 2012

#### CAPITAL STOCK (201 - 204)

	Common Stock	Preferred Stock
Par or stated value per share	······	
Shares issued and outstanding		
Total par value of stock issued		

#### **RETAINED EARNINGS (215)**

	Appropriated	Un- Appropriated
Balance first of year Changes during the year (Specify):	\$	\$
	· · · · · · · · · · · · · · · · · · ·	
Balance end of year	\$	\$

#### PROPRIETARY CAPITAL (218)

	Proprietor Or Partner	Partner
Balance first of yearChanges during the year (Specify):	\$	\$
Balance end of year	\$	\$

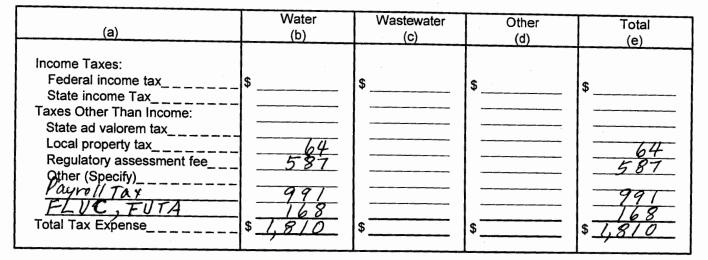
#### LONG TERM DEBT (224)

Description of Obligation (Including Date of Issue and Date of Maturity):	Inte Rate	# of	Principal per Balance
		Pymts	Sheet Date
			\$
Total			\$

UTILITY NAME: Joyland Water System

YEAR OF REPORT DECEMBER 31, 20/2

#### TAX EXPENSE

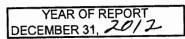


#### PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similiar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever amounting to \$500 or more.

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
· · · · · · · · · · · · · · · · · · ·	\$	\$	
	\$	\$	
· · · · · · · · · · · · · · · · · · ·	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	Ť	T	

UTILITY NAME: Joyland Water System



#### CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year         2) Add credits during year	\$ <u> 6,000</u> \$	\$ \$	\$ <u> </u>
<ul> <li>3) Total</li> <li>4) Deduct charges during the year</li> <li>5) Balance end of year</li> <li>6) Less Accumulated Amortization</li> </ul>			
7) Net CIAC	\$ <u>16,000</u>	\$	s <u>16,000</u>

#### ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)

Report below all developers agreements from which cash or received during the year.		Indicate "Cash" or "Property"	Water	Wastewater
			· · · · · · · · · · · · · · · · · · ·	
Sub-total			\$	\$
Report below all capacity cha customer connection charges re				
Description of Charge	Number of Connections	Charge per Connection		
		\$	\$	\$
Total Credits During Year (Must agr	ee with line # 2 abov	/e.)	\$	\$

#### ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of YearAdd Debits During Year:	\$ <u>14,084</u> <u>503</u>	\$	\$ <u>14,084</u> <u>503</u>
Deduct Credits During Year:			
Balance End of Year (Must agree with line #6 above.)	\$ <u>74,587</u>	\$	\$ <u>74,587</u>

\*\* COMPLETION OF SCHEDULE REQUIRED ONLY IF AFUDC WAS CHARGED DURING YEAR \*\*

Joyland Water System UTILITY NAME:

YEAR OF REPORT DECEMBER 31, 20/2

#### SCHEDULE "A"

#### SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (1)

Class of Capital (a)	Dollar Amount (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [ c x d ] (e)
Common Equity	\$	%	%	%
Preferred Stock		%	%	%
Long Term Debt		%	%	%
Customer Deposits		%	%	%
Tax Credits - Zero Cost		%	0.00_%	%
Tax Credits - Weighted Cost		%	%	%
Deferred Income Taxes		%	%	%
Other (Explain)		%	%	%
Total	\$	<u>    100.00 </u> %		%

(1) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

#### APPROVED AFUDC RATE

Current Commission approved AFUDC rate:	%	
Commission Order Number approving AFUDC rate:		

\*\* COMPLETION OF SCHEDULE REQUIRED ONLY IF AFUDC WAS CHARGED DURING YEAR \*\*

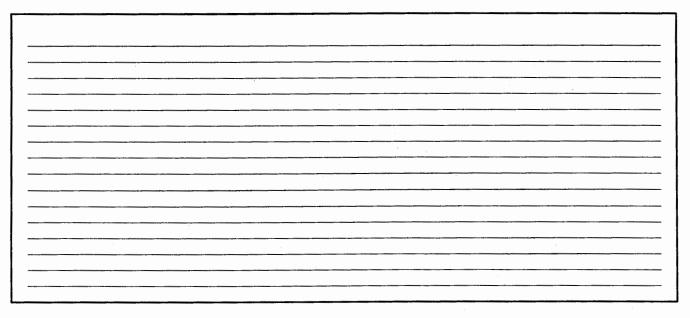
Joyland Water System YEAR OF REPORT DECEMBER 31, 201 み UTILITY NAME:

#### SCHEDULE "B"

#### SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

Class of Capital (a)	Per Book Balance (b)	Non-utility Adjustments (c)	Non-juris. Adjustments (d)	Other (1) Adjustments (e)	Capital Structure Used for AFUDC Calculation (f)
Common Equity Preferred Stock Long Term Debt Customer Deposits Tax Credits-Zero Cost Tax Credits-Weighted Cost of Capital Deferred Income Taxes Other (Explain) Total	\$  \$	\$ \$	\$   \$	\$   \$	\$   \$

#### (1) Explain below all adjustments made in Column (e):



F-10

# WATER OPERATING SECTION

UTILITY NAME: Joyland Water System

YEAR OF REPORT DECEMBER 31, 2012

#### WATER UTILITY PLANT ACCOUNTS

		· · · · · · · · · · · · · · · · · · ·			1
		Previous			Current
Acct.	Account Name	Year	Additions	Retirements	Year
No.	(b)	(C)	(d)	(e)	(f)
(a)	(6)	(0)	(-/	.,	
301	Organization	\$	\$	\$	\$
302	Franchises				
302	Land and Land Rights	8,000		850	7,150
304	Structures and Improvements_	8,000		850 482	400
305	Collecting and Impounding				
	Reservoirs				
306	Lake, River and Other				
	Intakes				
307	Wells and Springs	12233	1165		13,398
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment			- 000	
320	Water Treatment Equipment	651		283	368
330	Distribution Reservoirs and	11/100			1/ / - 0
	Standpipes	16,600 5,000			<u>16,600</u> <u>5,000</u>
331	Transmission and Distribution	5000			6000
	Lines			·	5,000
333	Services	·			
334	Meters and Meter				
335	Installations				
336	Hydrants Backflow Prevention Devices	·			
339	Other Plant and	+			
339	Miscellaneous Equipment				
340	Office Furniture and				
040	Equipment	3,275			3,275
341	Transportation Equipment				
342	Stores Equipment				500
343	Tools, Shop and Garage				
	Equipment				-
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	951			951
348	Other Tangible Plant				
	Total Water Plant	\$ 48,092	\$ 1,165	\$ 1,615	\$ 47,642
				+ <u>++++++++++++++++++++++++++++++++++++</u>	1-

adjustments were ordered by commission (Doc. No. 120082-w4) W-1

UTILITY NAME: Joy/and Water System

YEAR OF REPORT DECEMBER 31, 2012

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
304	Structures and Improvements		%	3,70%	\$ 882	\$ 482	s 33	\$ 433
305	Collecting and Impounding Reservoirs		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	%				
306	Lake, River and Other Intakes		~%	%			·····	
307	Wells and Springs		%	3,70 %	10,995	757	453	10,697
308	Infiltration Galleries &							+
	Tunnels_		%	%				
309	Supply Mains		%	%				
310	Power Generating Equipment_		%	%				
311	Pumping Equipment		%	%				
320	Water Treatment Equipment		%	5,85%	585	488	38	135
330	Distribution Reservoirs & Standpipes		%	%				
331	Trans. & Dist. Mains		~%	2,63%	16,600	2,516	132	74,216
333	Services		%	%	,			<i>,</i>
334	Meter & Meter Installations		%	5,88%	5,000			5,000
335	Hydrants		%	%				
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous					· ·		
	Equipment		%	%				
340	Office Furniture and			11-11	1010	772	710	225-
	Equipment		%	6.67%	2,810		218	2,255
341	Transportation Equipment		%	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~				
342	Stores Equipment		%	5,56%	500		28	528
343	Tools, Shop and Garage		%	%				
344	Equipment Laboratory Equipment		%	%		· · · · · · · · · · · · · · · · · · ·		
344	Power Operated Equipment		%	%				
345	Communication Equipment		%	%				
340	Miscellaneous Equipment		%	6.67%	951	666	63	348
348	Other Tangible Plant		%	<u>~~~</u> %		<u> </u>		
	Totals			/	\$ <u>38,323</u>	\$ <u>5,682</u>	\$	\$ 33,606.

\* This amount should tie to Sheet F-5. (ommission - ordered adjustments (Docket No. 120082 - WU) as discussed and verified with Avi Smith on 3/11/13

UTILITY NAME: Joy/and Water Gystem

YEAR OF REPORT DECEMBER 31, 20/2

#### WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601 603 604 610 615 616 618 620 630	Salaries and Wages - Employees	
640 650 655 665 670 675	Billing Professional Testing (including \$725 amortized amt.) Other_Accounting Rents Transportation Expense Insurance Expense Regulatory Commission Expenses (Amortized Rate Case Expense) Bad Debt Expense Miscellaneous Expenses 25 CEU WK5hop, 128 FL Rural WA Dues, 360 Labor, Internet 172, DEP Lic Fee 100 Total Water Operation And Maintenance Expense * This amount should tie to Sheet F-3.	<u></u> <u>5,<b>9</b>01</u> 70

#### WATER CUSTOMERS

			Number of Act	ive Customers	Total Number of
	Type of	Equivalent	Start	End	Meter Equivalents
Description	Meter **	Factor	of Year	of Year	(cxe)
(a)	(b)	(C)	(d)	(e)	(f)
Residential Service			111	, , , ,	<i>4</i>
5/8"	D	1.0		4/	41
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service				0	0
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	С	16.0			
3"	Т	17.5			
Unmetered Customers				·	
Other (Specify)					
** D = Displacement					
		<b>T</b>	42	41	111
C = Compound		Total	In		$\underline{T}$
T = Turbine					
				1	

#### UTILITY NAME:

Joyland Water System

YEAR OF REPORT DECEMBER 31, 2012

#### SYSTEM NAME:

#### PUMPING AND PURCHASED WATER STATISTICS

(a)	Water Purchased For Resale (Omit 000's) (b)	Finished Water From Wells (Omit 000's) (c)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's) (d)	Total Water Pumped And Purchased (Omit 000's) [ (b)+(c)-(d) ] (e)	Water Sold To Customers (Omit 000's) (f)		
January February March April May June July August September October November December Total for Year		231 249 244 272 253 278 265 289 265 289 262 216 214 237 3010	4 	227 248 244 271 252 278 265 265 265 265 262 2/3 2/3 2/3 237 2995 2846*	207 262 220 246 275 266 236 289 222 196 240 193 2852		
If water is purchased for resale, indicate the following: Vendor Point of delivery If water is sold to other water utilities for redistribution, list names of such utilities below:							

#### MAINS (FEET)

	Diameter			Removed	End
Kind of Pipe	of	First of		or	of
(PVC, Cast Iron, Coated Steel, etc.)	Pipe	Year	Added	Abandoned	Year
PVC	3"	Approx. 4,175 ft.			4,175
	·····				
ai					
					·

\* adjusted #gallons: This amount is compensated due to a documented calibration problem which causes the well meter to read higher by 5%. UTILITY NAME:

Joyland Water System

YEAR OF REPORT DECEMBER 31, 2012

SYSTEM NAME:

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed <u>1984</u> Types of Well Construction and Casing Cabled Tooled Steel Casing Depth of Wells <u>500 +</u> Diameters of Wells <u>4"</u> Pump - GPM <u>40 GPM</u> <u>6</u> Motor - HP <u>5 hP</u> Motor Type * <u>electric sub</u> Yields of Wells in GPD <u>57</u> , <u>6</u> Auxiliary Power <u>hone</u>	PSI mergible			
* Submersible, centrifugal, etc.				

#### RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel) concrete) Capacity of Tank <u>5259al</u> Ground or Elevated				

#### HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
Motors           Manufacturer           Type           Rated Horsepower				
Pumps         Manufacturer         Type         Capacity in GPM         Average Number of Hours         Operated Per Day         Auxiliary Power				

UTILITY NAME: Joyland Water System

YEAR OF REPORT DECEMBER 31, 2012

#### SOURCE OF SUPPLY

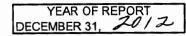
List for each source of supply (Ground, Surface, Purchased Water etc.)				
Permitted Gals. per day Type of Source	<u>10,600/15,900</u> ground	<u>max</u>		

#### WATER TREATMENT FACILITIES

List for each Water Treatment Facility:				
Type Make Permitted Capacity (GPD) High service pumping Gallons per minute Reverse Osmosis Lime Treatment Unit Rating Filtration Pressure Sq. Ft Gravity GPD/Sq.Ft Disinfection Chlorinator Ozone Other Auxiliary Power	<u>ground</u> <u>simple disen</u> 10,600 <u>NA</u> <u>NA</u> <u>NA</u> <u>MA</u> <u>MA</u> <u>MA</u> <u>NA</u> <u>NA</u> <u>NA</u> <u>NA</u> <u>NA</u> <u>NA</u> <u>NA</u>			

UTILITY NAME:

Joyland Water System



SYSTEM NAME:

#### GENERAL WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
1. Present ERC's * the system can efficiently serve. <u>50 lots (equiv. residential connection)</u>
2. Maximum number of ERCs * which can be served. <u>55 total</u>
3. Present system connection capacity (in ERCs *) using existing lines. <u>50</u>
4. Future connection capacity (in ERCs *) upon service area buildout.
5. Estimated annual increase in ERCs *. <u>NA (Buildable lots are all developed.)</u>
6. Is the utility required to have fire flow capacity?
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.
9. When did the company last file a capacity analysis report with the DEP? NONE required
10. If the present system does not meet the requirements of DEP rules, submit the following: Requirements of DEP are met.
a. Attach a description of the plant upgrade necessary to meet the DEP rules.
b. Have these plans been approved by DEP?
c. When will construction begin?
d. Attach plans for funding the required upgrading.
e. Is this system under any Consent Order with DEP? $\mathcal{N}_{\mathcal{O}}$
11. Department of Environmental Protection ID # 1204051
12. Water Management District Consumptive Use Permit # 9 6 000 9
a. Is the system in compliance with the requirements of the CUP?
b. If not, what are the utility's plans to gain compliance? <u>MA</u>
<ul> <li>An ERC is determined based on one of the following methods:</li> <li>(a) If actual flow data are available from the preceding 12 months: Divide the total annual single family residence (SFR) gallons sold by the average number of SFR customers for the same period and divide the result by 365 days.</li> </ul>
(b) If no historical flow data are available use: ERC = (Total SFR gallons sold (omit 000)/365 days/350 gallons per day).

## WASTEWATER

## **OPERATING**

## SECTION

Note: This utility is a water only service; therefore, Pages S-1 through S-6 have been omitted from this report. 3.

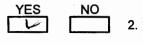
4.

YEAR OF REPORT DECEMBER 31. 12

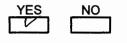
#### **CERTIFICATION OF ANNUAL REPORT**

I HEREBY CERTIFY, to the best of my knowledge and belief:

The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.



The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.



There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.

YES

The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents.

#### Items Certified

\*

1. V	<sup>2.</sup> <sup>3.</sup> <sup>4.</sup>	(signature of Chief Executive Officer of the utility)	*
	Date	March 14, 2013	
1. 	<sup>2</sup> . <sup>3</sup> . <sup>4</sup> .	(signature of Chief Financial Officer of the utility)	*
	Date	: March 14, 2013	

Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

Notice: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

#### Reconciliation of Revenue to Regulatory Assessment Fee Revenue Water Operations

Class C Company: Joyland Water System

For the Year Ended December 31, 2012

Gross Water	Gross Water	
Revenues Per Sch. F-3	Revenues Per RAF Return	Difference (b) - (c)
\$ 12,294	\$	\$ 12,294
129		129
	•	
·	•	
	•	
·	-	
\$ 12,423	\$	\$ 12,423
		· · ·
\$ 12,423	\$	\$ 12,423
	\$ <u>12</u> , <u>294</u> <u>129</u>  \$ <u>12</u> , <u>423</u>	\$ <u>12,294</u> <u>129</u>    \$ <u>12,423</u> \$

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).